(ഡി) ഈ ഹർജി സമർപ്പിച്ചതിനുശേഷം ഹർജിയിൽ ഒപ്പിട്ടിട്ടുള്ളവരോട് ജട്ടി സൂപ്രണ്ടും കീഴുദ്യോഗസ്ഥന്മാരും വ്യക്തിവിദ്വേഷത്തോടുകൂടി വർത്തിച്ചുപോരുന്നതായി പരാതി കിട്ടീട്ടുണ്ടോ;

(ഇ) ആ പരാതിയെ അടിസ്ഥാനമാക്കീട്ടെങ്കിലും വല്ല അന്വേഷണവും നടത്തീട്ടുണ്ടോ;

(എഫ്) ഇല്ലെങ്കിൽ ഇതിനെ സംബന്ധിച്ച് നിഷ്പക്ഷമായ ഒർന്വേഷണം നടത്തുവാൻ ഭയവുണ്ടാകുമോ?

മിസ്റ്റർ വി. കെ. അരവിന്ദാക്ഷമേനോൻ:

(എ) ഉവ്വ്.

(ബി) & (സി) ജട്ടി സൂപ്രണ്ടിനെ എറണാകുളത്തു കനാൽ ഡിപ്പാർട്ട്മെണ്ടിൽ നിന്നും സ്ഥലംമാറ്റം ചെയ്തിരിക്കുന്നു.

(ഡി) ഉവ്വ്.

(ഇ) ഉവ്വ്.

(എഫ്) ഉത്തരം ആവശ്യമില്ല.

മിസ്റ്റർ വി. കെ. കുട്ടി: ബോട്ടുതൊഴിലാളികളുടെ ആക്ഷേപം അനുസരിച്ചല്ലെ അദ്ദേഹത്തെ സ്ഥലം മാറ്റിയതു്?

മിസ്റ്റർ വി. കെ. അരവിന്ദാക്ഷമേനോൻ: അതുമുണ്ടു്.

മിസ്റ്റർ വി. കെ. കുട്ടി: ഓരോ ജട്ടി സൂപ്രണ്ടും ഇത്രത്തോളം കാലം ഒരു സ്ഥലത്തു് ഇരുന്നുകൊള്ളണമെന്നു വല്ല നിബ്ബന്ധവുമുണ്ടോ?

മിസ്റ്റർ വി. കെ. അരവിന്ദാക്ഷമേനോൻ: അങ്ങിനെ ഒരു നിബ്ബന്ധമില്ല.

മിസ്റ്റർ വി. കെ. കുട്ടി: ഒരു ജട്ടിയിൽ ഓരോ കൊല്ലത്തേക്കു ഓരോ ആളെ മാറ്റി നിയമിക്കുവാൻ വിരോധമുണ്ടോ?

മിസ്റ്റർ വി. കെ. അരവിന്ദാക്ഷമേനോൻ: അവരുടെ ഒഴിവിന്റെ മാതിരി മാറ്റുവാൻ വിരോധമില്ല.

മിസ്റ്റർ വി. കെ. കുട്ടി: ഓരോ കൊല്ലത്തിൽ കൂടുതൽ ഒരു സ്ഥലത്തു് ഇരുന്നാൽ അവർക്കു് ദുസ്വഭാവം വന്നുകൂടുന്നുണ്ടു്. ജട്ടിസൂപ്രണ്ടിന്റെ വിരോധംകൊണ്ടു ഒരു ദിവസം ബോട്ടു് ഓടിയില്ലെങ്കിൽ ബോട്ടുടമസ്ഥനു നഷ്ടമില്ല. പക്ഷെ തൊഴിലാളികൾക്കു അതുമൂലം വളരെ കഷ്ടപ്പാടുണ്ടു്.

മിസ്റ്റർ വി. കെ. അരവിന്ദാക്ഷമേനോൻ: ആ പ്രിൻസിപ്പിൾ സമ്മതിക്കുവാൻ തരമില്ല. ഒരാൾ കുറച്ചധികം കാലം ഒരു സ്ഥലത്തിരുന്നാൽ അയാൾ കുറെക്കൂടി നന്നായി ജോലിനോക്കും എന്നാണു് വെച്ചിട്ടുള്ളതു്. പക്ഷെ അതു വേണ്ടതുപോലെ നോക്കിചെയ്യാം.

SHORANUR-COCHIN RAILWAY CONVERSION—ACCOUNTS—AUDIT OF

222. Mr. V. K. Krishnankutty *(Ezhuvas-Trichur):* Will Government be pleased to state.—

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(*a*) whether Mr. R. S. Murthi was deputed by the Cochin Government for the purpose of auditing the accounts relating to the Shoranur-Cochin Railway Extension;

(*b*) whether any monthly salary was paid to Mr. R. S. Murthi; if so, the total amount disbursed to him as pay for the services rendered by him;

(*c*) whether he has submitted any report and what are its salient features;

(*d*) will Government be pleased to place a copy of the report on the table?

Rama Varmha Tampuram *(Comptroller of Finance and Accounts):*

(*a*) Mr. R. S. Murthi was deputed by Government for the purpose of checking the accounts of the Shoranur-Cochin Railway Conversion and not the accounts of the Railway Extension.

(*b*) Mr. Murthi was paid salary at the rate of Rs. 504 per mensem. Including transit pay, an amount of Rs. 4,523—9—0 was disbursed to him as salary.

(*c*) & (*d*) Yes; The report is a confidential document and cannot be placed upon the Council Table.

Mr. V. K. Bhaskara Menon *(Cranganur):* May I know, Sir, whether there is any objection in giving the salient features of the report?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* He raised certain doubts as regards the propriety of certain expenditure and also as regards the propriety of the heads of debit particularly.

Mr. V. K. Krishnankutty *(Ezhuvas-Trichur):* Has he made any specific recommendations to the Government?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* He prepared a report upon the papers that were placed before him and Government, going through that report, took action on all the points they considered fit.

Mr. V. K. Krishnankutty *(Ezhuvas-Trichur):* Are there any other recommendations on which Government have not taken any action?

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Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* On all the important points Government have taken action.

Mr. A. B. Salem *(Mattancheri):* May I know why this deputation became necessary?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* We were spending large amounts on the conversion scheme. Therefore it was thought that a person from the Railway department itself, who knew that audit particularly well, might be very useful to check the accounts.

Mr. V. K. Krishnankutty *(Ezhuvas-Trichur):* Was Mr. Moorthi considered to be an expert?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* Yes, he was the senior auditor in the M. & S. M. Railway in Madras and the Government of India suggested that he would do the work very well. He did the work well.

Mr. V. K. Krishnankutty *(Ezhuvas-Trichur):* May I know, Sir, whether Mr. Moorthi had recommended that any amount has to be recovered from the S. I. Railway?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* It was not a case of recommendation at all. He prepared a report on the papers placed before him and Government took action on all the points which were considered important.

Mr. V. K. Krishnankutty *(Ezhuvas-Trichur):* My question is a very simple one. Whether Mr. Moorthi recommended that any amount has to be recovered from the S. I. Railway?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* For one thing no auditor can make a recommendation and no auditor will make a recommendation like that. He can only raise objections. If that objection is not answered properly, then the question of recovery will arise. How can any auditor raise a question and say that such and such amount should be recovered? He will only raise an objection. Government will consider whether the objection is relevant and after doing that and after addressing the Railway authorities, if they do not give a satisfactory reply, they will take up the matter with the Railway Board through the British Resident. Only after the Railway Board has given a decision on the subject and that decision is found favourable, the question arises of any adjustment between the Railway Company and the Government. An auditor by himself cannot make any recommendation.

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Mr. V. K. Krishnankutty *(Ezhuvas-Trichur):* Did he make any such objection?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* His whole report was that. Naturally he must be raising objections.

Mr. V. K. Krishnankutty *(Ezhuvas-Trichur):* According to his objections what was the difference in the accounts?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* That cannot be worked out, even if we appoint a hundred more auditors. So many different principles were raised by him.

Mr. E. Ikkanda Warriar *(Cheruthuruthi):* Do the Government stand to lose or gain by the appointment of this auditor?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* In their own opinion they have gained considerably.

Mr. M. K. Devassy *(Adur):* May I know whether he has specified the amount of difference?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* I said, as a matter of fact he could not do it. First of all the expenditure is incurred on certain principles. He doubts whether that principle is right and whether that principle is valid or not. If that principle is not accepted, another alternative principle might come in. It is not a simple question of deducting or adding Rs. 2 or 3.

Mr. M. K. Devassy *(Adur):* My question is only to ascertain what is the amount to which the objection relates.

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* No amount was specified and no amount could possibly be specified by any auditor on the face of this earth.

Mr. M. K. Devassy *(Adur):* Are we to take it that the objections relate to no figures whatsoever?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* The objections were with regard to certain items of expenditure and not exactly figures.

Mr. V. K. Krishnankutty *(Ezhuvas-Trichur):* What will be the total amount under the expenditure which was objected to?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* Honestly it could not be worked out. The nature of the objections is like that.

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Mr. E. Ikkanda Warriar *(Cheruthuruthi):* The Government told us that they gained by the appointment of the expert. Shall we know the extent of the gain?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* In certain cases the objections raised were admitted by the Railway Board. To that extent we gained. On certain other objections the Railway Board ruled that our objections are not valid. Certain others are still pending. With regard to certain others correspondence is still going on with the Railway Company.

Mr. A. B. Salem *(Mattancheri):* Who placed the papers before him?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* The Comptroller's Office.

Mr. A. B. Salem *(Mattancheri):* May I know whether any papers were sent by the S. I. Railway?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* No. He was our man.

Mr. A. B. Salem *(Mattancheri):* What is the total amount of money spent upon this Railway conversion by us?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* Rs. 89 or 90 lakhs.

Mr. M. K. Devassy *(Adur):* Was this auditor remunerated for the audit?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* Yes.

Mr. M. K. Devassy *(Adur):* May I know whether the Government considered the point that he has not pointed out the figures?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* It is not possible to point out the figures. It is not intended also.

Mr. M. K. Devassy *(Adur):* What is the nature of the objections?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* I have already answered this question. I don't think any further purpose will be served by answering this question.

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Mr. A. B. Salem *(Mattancheri):* Rs. 89 lakhs was spent by us on this conversion. By this audit would we get half of it back?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* I don't think any answer is necessary.

Mr. President: I may explain further. The thing is not to be worked out in terms of rupees, annas and pies. Railway capital expenditure, especially that relating to the conversion of metre gauge to broad gauge, is not a simple process like the auditing of company accounts and expenditure. Ordinarily, what an auditor does in the matter of accounts of a company is to find out whether every item is properly supported by voucher and properly supported by authority. That was not the work that this auditor was called upon to do. That is being done by the Government Examiner of Accounts appointed by the Railway Board who is an independent authority, and we will simply take his word for that. If, for example, we wanted to find out whether the S. I. Railway has produced proper voucher for every item of expenditure, that was not done by our auditor. There is another aspect for railway audit. There are various rules laid down by the Railway Board as to the allocation of expenditure between revenue and capital when a conversion scheme comes up. The debit of a particular item of expenditure to revenue or capital will affect either the profit or loss of the South Indian Railway or will be to the advantage or disadvantage of the Cochin Governmemt. In addition to this there are various rules under which the values of materials have to be adjusted. Those rules are laid down by the Railway Board and we have to verify whether the rules have been properly applied. It is these things that were gone into by the auditor. It was not his duty to find out whether 1 lakh of rupees was spent with voucher or whether 2 lakhs of rupees was spent without authority. But it is these technical adjustments, that he was called upon to audit. As the Comptroller pointed out, it is very difficult to find out what exactly was the amount involved. Various technical points were raised. For example, in valuing the sleepers, the S. I. Railway, might have debited it to capital, instead of debiting it to revenue. Our auditor might have said that the proper thing to do is to debit it to revenue. What we do first is to carry on correspondence with the company, and if we get an unsatisfactory answer, we refer the matter to the Railway Board. That was the technical nature of this audit. I do not think that hon'ble members will get any categorical figures in rupees, annas and pies as to how much was the amount that we gained.

Mr. T. V. Subramania Ayyar *(Nemmara):* Have the

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objections raised in the report worked out to our advantage?

Mr. President: On some decisions we have gained, some decisions were against us and in some, correspondence is still going on. How many years it will take, I cannot say.

Mr. T. V. Subramania Ayyar *(Nemmara):* What is the amount covered by those decisions that were against us?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* That we cannot say.

Mr. A. B. Salem *(Mattancheri):* Have we got anything by the decisions in our favour?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* Yes. To say one particular instance, we are now receiving interest on 14 or 15 thousand rupees that was spent by us in Chalakkudi with regard to the Tramway.

EXCISE PEONS—REPRESENTATION TO VALANS AND ARAYANS

223. Mr. C. K. S. Moni *(Nominated):* Will Government be pleased to inform the House.—

(*a*) the total number of peons in the Excise Department;

(*b*) the number of Valans in the Department;

(*c*) the number of Arayans in the Department?

Mr. M. Raman Menon *(Commissioner of Excise):*

(*a*) 208.

(*b*) 5.

(*c*) Nil.

മിസ്റ്റർ സി. കെ. എസ്സ്. മണി: അരയന്മാക്ക പ്രവേശനം നിഷേധിക്കുന്ന വല്ല നിയമവും എക്സൈസ്സ് ഡിപ്പാർട്ട്മെണ്ടിലുണ്ടോ?

മിസ്റ്റർ എം. രാമൻ മേനോൻ പ്രവേശനം നിഷേധിച്ചിട്ടില്ല.

മിസ്റ്റർ സി. കെ. എസ്സ്. മണി: അരയന്മാരിൽ നിന്ന് ആരുടെയും അപേക്ഷകം ഇല്ലാഞ്ഞിട്ടാണൊ നിയമിക്കാത്തത്?

മിസ്റ്റർ എം. രാമൻമേനോൻ: അവരിൽ നിന്ന് കഴിഞ്ഞകൊല്ലം മൂന്നപേക്ഷകം ഉണ്ടായിരുന്നു. അപ്പോൾ ആക്ടറ് ചെയ്ത് ത്രോണൊട്ടായിട്ടുള്ള അപേക്ഷകം ഉണ്ടായിരുന്നതു കൊണ്ട് ഇവരെ നിയമിച്ചില്ല.

മിസ്റ്റർ സി. കെ. എസ്സ്. മണി: ആക്ടിംഗ് ഹാൻറ്സും ഉണ്ടെങ്കിലും സമുദായനീതിനോക്കി നിയമനം നടത്തണമെന്നു വെച്ചിട്ടില്ലെ?

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